

## **HOPEDALE SENIOR CITIZENS' PROPERTY TAX CREDIT PROGRAM POLICY**

### **ADMINISTRATION**

The Senior Citizens' Property Tax Credit Program is administered by the Hopedale Sr. Center under the direction of the Hopedale Council on Aging a town department.

### **ELIGIBILITY**

The Senior Citizen Property Tax Credit Program is open to senior citizens (60 years of age and older) who own, reside in Hopedale and pay real estate taxes to the Town of Hopedale. The program participant's name must appear on the house deed. There is no income limitation for program participants. The Council on Aging reserves the right to implement income guidelines at a future date. Participants must complete **84** hours of service in the program year, which runs from **January 1 to November 30** of each calendar year. A **\$1,000.00** property tax reduction minus the required withholdings will be applied to the participant's real estate tax bill in the fiscal year beginning July 1.

Applications are available in November and December of each year and must be submitted by a annual specified date in December.

### **PLACEMENT PROCESS**

Individuals will be chosen based on the best match between the applicant's qualifications and the skill requirements of each job. Primary consideration will be given to first time applicants.

Individuals previously chosen for the program may make re-application in subsequent years. **No applicant is guaranteed a position.**

The Director of the Hopedale Council on Aging will initially screen applicants. The Director will then forward qualified applications to the town department heads requesting specific assistance. Town department heads will make the final placement decisions.

### **NOTE**

In the event that there are more qualified applicants than available tax credit jobs, applicants with the greatest number of prior years of participation will be asked to withdraw from consideration for the current year. These individuals will be eligible to participate in the following program year.

### **PROGRAM WORK REQUIREMENTS**

Participants must work the required **84** hours of service. Hours worked may not be shared with another family member. However, the Town of Hopedale, based on need, may place the participant in more than one (1) job in order to fulfill the total hours.

Participants must complete the required "New Hire" Package obtained from Payroll at Town Hall.

Only one (1) Senior Tax Credit program reduction per family per calendar year is allowed.

Program participants may not work for relatives who are Town employees.

*Program participants are expected to fulfill the entire 84 hours within the program year (January 1 through November 30).* Participants who experience any of the following conditions must notify the Director immediately:

#### **Sale of Home**

Participants who sell their home within the program year must immediately notify the Council on Aging Director. The property tax credit belongs to the home. Reconciliation of an earned but not yet applied property tax credit is the responsibility of the homeowner. Please advise your attorney prior to the closing of your home.

#### **Illness/Death**

A participant who becomes ill and is unable to complete their hours in the Property Tax Credit Program must contact or have a family member contact the Council on Aging Director as soon as possible. Under special circumstances partial credit for qualified hours worked may be granted at the discretion of the Council on Aging Director, Assessor or Treasurer. If an overpayment occurs, the participant will be required to immediately reimburse the town of Hopedale.

In the event of a Property Tax Credit Participant's death the COA Director, Town Assessor and Town Treasurer will determine the amount of applicable credit or monies owed to the Town. It is noted that in the case of a participant's death full or partial credit or money owed due to an overpayment of credit will go to the property itself and not to the family of the deceased participant.

#### **HOURLY RATE AND ANNUAL WORK HOURS**

In accordance with MGL (Mass General Law), the hourly wage rate can be set no higher than the state's minimum wage rate and no lower than the federal minimum wage rate. The HCOA Board in conjunction with the town will set these parameters on an annual basis. **All hours worked for the real estate tax credit must be completed in a calendar year (January 1 to November 30) and may not be carried over to the next calendar year.** The amount of the credit earned by each participant will be applied as a credit/abatement on the following fiscal years' tax bill.

#### **RECORDKEEPING**

Program participants must keep the Council on Aging apprised of their work hours. Participants must complete timesheets and submit them to the Council on Aging on a bi-weekly basis.

#### **RECEIPT OF TAX CREDIT**

**Per Massachusetts Law Chapter 184, Section 52 of the Acts of 2002, the property tax credit is not considered income or wages for the purpose of state tax. However, these amounts are subject to federal taxes. This program is not considered regular employment and any work completed is not eligible for unemployment benefits.**

Federal taxes, Medicare and OBRA (Omnibus Budget Reconciliation Act) deductions are required to be withheld from the reduction amount. Participants are exempt from OBRA if they are 70 1/2 or older, a Worcester County or a Mass Teachers Retiree. **Reporting procedure requires tax reductions appear on resident's third and fourth quarter tax bills in the following Fiscal Year. Participants who do not complete the 84 hours by November 30 of the program year will have their hours prorated.**

***\*Questions regarding the impact of the additional \$1000.00 in income should be addressed by participants' Tax Preparers or Accountants.***